

Katharine Battaia Clark  
Thompson Coburn LLP  
2100 Ross Ave., Suite 3200  
Dallas, Texas 75201  
Phone: (972) 629-7100  
Fax: (972) 629-7171  
kclark@ThompsonCoburn.com

Stacey Wells Salters  
Thompson Coburn LLP  
2100 Ross Avenue, Suite 3200  
Dallas, Texas 75201  
Phone: (972) 629-7100  
Fax: (972) 629-7171  
ssalters@ThompsonCoburn.com

**Counsel for Areya Holder Aurzada, Chapter 7 Trustee**

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
DALLAS DIVISION

IN RE: §  
§  
NIEMAN PRINTING, INC., § CASE NO. 21-31134-SGJ-7  
§  
DEBTOR. §

**APPLICATION TO EMPLOY LAIN, FAULKNER & CO., P.C.  
AS ACCOUNTANTS FOR THE CHAPTER 7 TRUSTEE**

**NO HEARING WILL BE CONDUCTED ON THIS APPLICATION UNLESS A WRITTEN OBJECTION IS FILED WITH THE CLERK OF THE UNITED STATES BANKRUPTCY COURT AND SERVED UPON THE PARTY FILING THIS PLEADING WITHIN TWENTY-ONE (21) DAYS FROM THE DATE OF SERVICE UNLESS THE COURT SHORTENS OR EXTENDS THE TIME FOR FILING SUCH OBJECTION. IF NO OBJECTION IS TIMELY SERVED AND FILED, THIS APPLICATION SHALL BE DEEMED TO BE UNOPPOSED, AND THE COURT MAY ENTER AN ORDER GRANTING THE RELIEF SOUGHT. IF AN OBJECTION IS FILED AND SERVED IN A TIMELY MANNER, THE COURT WILL THEREAFTER SET A HEARING UNLESS IT DETERMINES THAT AN EVIDENTIARY HEARING IS NOT REQUIRED AND THAT THE COURT'S DECISION WOULD NOT BE SIGNIFICANTLY AIDED BY ORAL ARGUMENT. IF YOU FAIL TO APPEAR AT ANY SCHEDULED HEARING, YOUR OBJECTION MAY BE STRICKEN. THE COURT RESERVES THE RIGHT TO SET A HEARING ON ANY MATTER.**

COMES NOW, Areya Holder Aurzada, Chapter 7 Trustee (the "Trustee") in her capacity

APPLICATION TO EMPLOY LAIN, FAULKNER & CO., P.C.  
AS ACCOUNTANTS FOR THE CHAPTER 7 TRUSTEE –

as the chapter 7 trustee for Nieman Printing, Inc. (the “Estate” or “Debtor”) and, through her counsel, files this Application to Employ Lain, Faulkner & Co., P.C. (“LainFaulkner”) as Accountants for the Chapter 7 Trustee and in support thereof would respectfully show the Court as follows:

1. On June 17, 2021 (the “Petition Date”), the Debtor commenced a Chapter 11 Case by filing a voluntary petition for relief under Chapter 11 of the Bankruptcy Code and elected to proceed under Subchapter V.

2. On June 21, 2021, the United States Trustee filed a Notice of Appointment of the Subchapter V Trustee in this proceeding, H. Thomas Moran, II.

3. On August 15, 2021, Mr. Moran resigned as Subchapter V Trustee and the United States Trustee filed a Notice of Appointment of a substitute Subchapter V Trustee, Areya Holder Aurzada. On September 8, 2021, this case converted to Chapter 7.

4. LainFaulkner maintains offices at 400 N. St. Paul Street, Suite 600, Dallas, Texas 75201. The professional services, pursuant to 11 U.S.C. §327, that the Trustee requires or may need LainFaulkner to render include, but are not limited to, the following:

- a) Assist the Trustee in the analysis of tax and taxation issues and in the filing of any necessary information and compliance forms regarding taxes; and
- b) Perform all other accounting services and provide all other financial advice to the Trustee in connection with this Chapter 7 case as may be required or necessary.

5. The above described professional services will be performed in a consultant role. Should it be determined at a later date that the Trustee requires expert witness services in this matter and desires LainFaulkner to provide those services, this Application will be amended to address those additional services.

6. To the best of the Trustee's knowledge and based upon the Affidavit of James Shaw (the "Shaw Affidavit") attached hereto as **Exhibit A** and incorporated herein, LainFaulkner represents no interests adverse to this Estate or any other entity in connection with this case and is a "disinterested person" within the meaning of 11 U.S.C. §101(14). The Trustee submits the employment of LainFaulkner will be in the best interest of the estate and is necessary to assist the Trustee in fulfilling her duties.

7. LainFaulkner has agreed to perform such accounting services on an hourly fee basis at its standard hourly rates, and the Trustee has agreed to the same, subject to application to and approval by this Court for payment of services rendered and expenses incurred. LainFaulkner's standard rates range from the following, depending on the personnel assigned:

<b>Professional/Paraprofessional</b>	<b>Hourly Rate</b>
Directors	\$385 - \$500
Accounting Professionals	\$210 - \$325
IT Professionals	\$280
Staff Accountants	\$175 - \$255
Clerical and Bookkeepers	\$80 - \$125

LainFaulkner's rates are subject to periodic adjustment (normally at year end) to reflect economic conditions, as well as experience and other similar factors. These rates are set at a level to fairly compensate LainFaulkner for the services it provides and routine overhead expenses. LainFaulkner has no agreement with any other entity to share any compensation received, nor will any be made, except as permitted under § 504(b)(1) of the Bankruptcy Code.

8. To the best of the Trustee's knowledge, other than as set out in the Shaw Affidavit, the members of LainFaulkner (i) do not have any connection with the Debtor, its creditors, or any other party in interest or their respective attorneys and accountants, (ii) do not have any connection with the United States Trustee or any person employed in the Office of the United States Trustee,

(iii) are “disinterested persons,” as that term is defined in § 101(14) of the Bankruptcy Code, and  
(iv) do not hold or represent any interest adverse to the Debtor’s Estate.

WHEREFORE, PREMISES CONSIDERED, the Trustee prays that the Court grant the Application to Employ Lain, Faulkner & Co., P.C. as Accountants for the Chapter 7 Trustee, effective on the date of the filing of this Application, to perform the professional services as more fully described herein, subject to the terms set forth herein, and for such other and further relief as may be just.

DATED this 7<sup>th</sup> day of January 2022.

Respectfully submitted,

**THOMPSON COBURN LLP**

/s/ Katharine Battaia Clark

**Katharine Battaia Clark**

Texas State Bar No. 24046712

**Stacey Wells Salters**

Texas State Bar No. 24096531

2100 Ross Avenue, Suite 3200

Dallas, Texas 75201

Phone: (972) 629-7100

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**COUNSEL FOR AREYA**

**HOLDER AURZADA, CHAPTER 7**

**TRUSTEE**

**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the above and foregoing instrument has been served electronically via the Court's ECF noticing system on those parties who receive notice from that system on the 7th day of January, 2022.

/s/ Katharine Battaia Clark  
Katharine Battaia Clark